

***Analysis of Accountability and Transparency of Financial Reports at the Nurul
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ABSTRACT

The purpose of this research is to analyze and explain how accountability and transparency in financial reporting are implemented at Yayasan Nurul Yaqin. The researcher serves as the main instrument for data collection and analysis. Data collection was carried out through interviews and documentation. This study concludes that Yayasan Nurul Yaqin has implemented the principles of public accountability, including legal accountability and honesty, managerial accountability, program accountability, policy accountability, and financial accountability. The transparency applied by Yayasan Nurul Yaqin meets the indicators of transparency. However, the financial reports at Yayasan Nurul Yaqin have not yet implemented the ISAK 335 standard, as the financial reports produced are limited to cash-in and cash-out reports.

Keywords: *Accountability, Transparency, Financial Reports*